

TSMC-98-201B



February 22, 2002

To: Commissioner of Patents and Trademarks
Washington, D.C. 20231

Fr: George O. Saile, Reg. No. 19,572
20 McIntosh Drive
Poughkeepsie, N.Y. 12603

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Subject:

Serial No. 10/029,622 12/31/01

Y.F. Lin et al.

A METHOD TO FABRICATE A NON-SMILING
EFFECT STRUCTURE IN SPLIT-GATE FLASH
WITH SELF-ALIGNED ISOLATION

Grp. Art Unit: 2822

ASSOCIATE POWER OF ATTORNEY

I hereby appoint Sevgin Oktay, registration number
47,832, as my associate attorney in this case. His telephone
number is (845) 485-2184.

Please continue to direct all correspondence in this case
to the undersigned attorney.

Respectfully submitted,

Stephen B. Ackerman

Stephen B. Ackerman,

Principal attorney of record